Amendments to the Claims:

This listing of claims will replace all prior versions and listings of claims in the application.

Listing of Claims:

1. (Presently Presented) A non-toxic, edible, enteric film coating, dry powder composition for use in preparing an aqueous enteric coating suspension which may be used in coating of substrates, comprising:

a. about 20-90 % of a methacrylate copolymer of Type C by weight of the composition

b. a plasticizer

c. a film coating detackifier

d. an opacifier,

wherein the dry powder composition does not contain any alkalinizing agent.

2. (Presently Presented) The enteric film coating dry composition of claim 1, comprising from about 30-90 % of the methacrylate copolymer by weight of composition.

3. (Previously Presented) The enteric film coating dry composition of claim 1, comprising polyethylene glycol 6000 as the plasticizer.

4. (Previously Presented) The enteric film coating dry composition of claim 1, comprising from about 5-30 % of the plasticizer by weight of the composition.

5. (Previously Presented) The enteric film coating dry composition of claim 1, comprising talcum as the film coating detackifier.

6. (Previously Presented) The enteric film coating dry composition of claim 1, comprising from about 7.5-35 % of the film coating detackifier by weight of the composition.

7. (Previously Presented) The enteric film coating dry composition of claim 1, comprising titanium dioxide as the opacifier.

8. (Previously Presented) The enteric film coating dry composition of claim 1, comprising from about 0.1-40 % of the opacifier by weight of the composition.

9. (Previously Presented) The enteric film coating dry composition of claim 16, comprising at least one selected from the group consisting of FD&C lakes, D&C lakes, and mixtures thereof as the pigments.

10. (Previously Presented) The enteric film coating dry composition of claim 16, comprising up to 50 % of the pigments by weight of the composition.

11. (Previously Presented) A process of making a dry powder enteric film coating composition which may be reconstituted for obtaining an aqueous enteric suspension used for coating of substrates comprising of dry blending of the following ingredients:

a. a methacrylate copolymer of Type C
b. a plasticizer
c. a film coating detackifier
d. an opacifier

in a suitable mixer or food processor to achieve a uniform mix of the dry powder film coating composition.

12. (Previously Presented) The enteric film coating dry composition of claim 1, comprising from 40-75 % of the methacrylate copolymer by weight of the composition.

13. (Previously Presented) The enteric film coating dry composition of claim 1, comprising from 5-25 % of the plasticizer by weight of the composition.

14. (Previously Presented) The enteric film coating dry composition of claim 1, comprising from 10-30 % of the film coating detackifier by weight of the composition.

15. (Previously Presented) The enteric film coating dry composition of claim 1, comprising from about 2.5-30 % of the opacifier by weight of the composition.

16. (Previously Presented) The enteric film coating dry composition of claim 1, further comprising pigments which are approved for use for human consumption.

17. (Previously Presented) The process of making a dry powder enteric film coating composition of claim 11, wherein the composition further comprises pigments.

18. (New) The enteric film coating dry composition of claim 1, comprising from about 20-75 % of the methacrylate copolymer by weight of composition.